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Counsel for Audiovox Corporation

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:) Chapter 11
)
) Case No. 08-35653(KRH)
CIRCUIT CITY STORES, INC., et al.)
) (Jointly Administered)
Debtors.)
)

**RESPONSE OF AUDIOVOX CORPORATION TO
DEBTORS' THIRTY-FOURTH OMNIBUS OBJECTION TO CLAIMS
(MODIFICATION OF CERTAIN DUPLICATE 503(B)(9) CLAIMS)**

Audiovox Corporation ("Audiovox" or the "Claimant"), by and through its undersigned counsel, hereby files this response (the "Response") to the Debtors' Thirty-Fourth Omnibus

Objection to Claims (Modification of Certain Duplicate 503(b)(9)) (the “Objection”), and respectfully represents as follows:

1. Audiovox timely filed, *inter alia*, the following claims (collectively, the “Claims”) against the Debtors, identified by the Debtors’ claims agent as follows:

- a. Claim No. 954: an administrative expense priority pursuant to 11 U.S.C. § 503(b)(9) in the amount of \$2,901,345.35; and
- b. Claim No. 7983: a general unsecured claim in the amount of \$5,636,579.26.

2. On June 20, 2009, the Debtors filed the Debtors’ Twentieth Omnibus Objection to Claims (Reclassification to Unsecured Claims of Certain Claims Filed as 503(b)(9) Claims for Goods Received by the Debtors Not Within Twenty Days of the Commencement of the Cases) (the “Twentieth Omnibus Objection”).

3. The Debtors’ relief requested in the Twentieth Omnibus Objection would affect, *inter alia*, the amount of the Claims.

4. On July 16, 2009, Audiovox filed a response to the Twentieth Omnibus Objection.

5. Since that date, counsel to the Debtors and Audiovox have been engaged in negotiations to determine the amount of the Claims.

6. Because any relief as to the Twentieth Omnibus Objection would affect the amount of the Claims to be resolved pursuant to the Objection, Audiovox hereby files the Response and objects to the relief requested in the Objection.

7. Audiovox reserves its rights to supplement the Response in advance of any final hearing on the Objection.

WHEREFORE, the Claimant asks that the Court overrule the Debtors' Objection to the Claims and enter such other and further relief as the court deems just and proper.

Respectively submitted,

Dated: September 15, 2009

/s/ Denyse Sabagh

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Counsel for Audiovox Corporation

CERTIFICATE OF SERVICE

I, Denyse Sabagh, hereby certify that, on September 15, 2009, I caused a true and correct copy of the **RESPONSE OF AUDIOVOX CORPORATION TO DEBTORS' THIRTY-FOURTH OMNIBUS OBJECTION TO CLAIMS (MODIFICATION OF CERTAIN DUPLICATE 503(B)(9) CLAIMS)** to be served via the Court's ECF system and via email pursuant to Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Notices, Case Management, and Administrative Procedures by emailing the Objection to: circuitcityservice@mcguirewoods.com and project.circuitcity@skadden.com.

/s/ Denyse Sabagh
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